

# **EXHIBIT 48**

Voynow, Bayard, Whyte and Company, LLP  
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2014  
 SORT ON CLIENT ID \* SELECTED CLIENTS

v.7.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56  
 STAR TOYOTA/ VIVIAN 718-279-1800  
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

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\* \* CHARGEABLE FEES BY CODES/STAFF/ \* \*

08/31/14 07/29/14 5 61 DAVID KUMOR 136 125 3.10 387.50 51204 B H T:  
 POSTING ADJUSTING ENTRIES STARTING RETURN  
 YEAHHHHHH MIKE DID THIS RETURN WITH POSTING  
 THINGS IN THE YELLOW!!!

08/31/14 07/31/14 5 61 DAVID KUMOR 136 125 0.50 62.50 51215 B H T:  
 UPDATING RETURN

08/31/14 08/04/14 5 61 DAVID KUMOR 136 125 0.80 100.00 52079 B H T:  
 UPDATING RETURN

136 DAVID KUMOR 6.20 748.00

03/31/14 02/25/14 5 61 MIKE CORRIGAN 138 80 2.00 160.00 27777 B H T:  
 Prepared Return, still working on it and making  
 corrections

03/31/14 02/26/14 5 61 MIKE CORRIGAN 138 80 3.00 240.00 27779 B H T:  
 Finishing preparing Federal Return

03/31/14 02/26/14 5 61 MIKE CORRIGAN 138 80 2.00 160.00 27782 B H T:  
 Making the corrections on the Federal Return

138 MIKE CORRIGAN 7.00 560.00

03/31/14 02/26/14 5 61 MARIALUISA VENEZIALE 140 150 1.20 180.00 27819 B H T:  
 Helping Mike with Star

140 MARIALUISA VENEZIALE-CIOCCA 1.20 180.00

BUSTAX Federal Tax Return Prep 14.70 1,503.00

12/31/13 11/27/13 5 65 Randall Franzen 83 250 1.50 375.00 17677 B H T:  
 go over billing and checks for star

83 Randall Franzen 1.50 375.00

BUSTAX Tax Audit/Examination 1.50 375.00

12/31/13 11/27/13 5 68 VINCENT BUCOLO 135 100 0.20 20.00 16531 B H T:  
 135 VINCENT BUCOLO 0.20 20.00

12/31/13 11/25/13 5 68 Bob Seibel 75 190 8.00 1,520.00 17384 B H T:  
 Tax Planning Visit.

12/31/13 11/26/13 5 68 Bob Seibel 75 190 8.00 1,520.00 17385 B H T:  
 Tax Planning Visit.

75 Bob Seibel 16.00 3,040.00

12/31/13 11/25/13 5 68 Randall Franzen 83 250 4.00 1,000.00 17671 B H T:  
 go to NY and do tax planning

12/31/13 12/26/13 5 68 Randall Franzen 83 250 2.00 500.00 21661 B H T:  
 calls and go over final year end info with vivian  
 and debbie

83 Randall Franzen 6.00 1,500.00

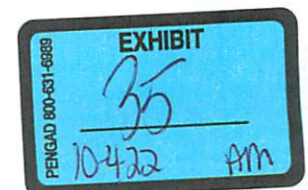
BUSTAX Tax Planning 22.20 4,560.00

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\*\*\*\*\* CHARGEABLE FEES BY CODES/STAFF/ \*\*\*\*\*

02/28/14	01/29/14	5 69	go dealership in NY and do the year end work	83	275	2.00	550.00	29335	B H T:
02/28/14	02/12/14	5 69	go dealership in NY and do the year end work	83	275	1.00	275.00	30918	B H T:
03/31/14	03/20/14	5 69	calls and email from Source corp about which entity is on Lifo like Fiat	83	275	0.60	165.00	33210	B H T:
03/31/14	03/21/14	5 69	get dneo info for Mike	83	275	1.50	412.50	33219	B H T:
03/31/14	03/22/14	5 69	go over persoanl returns and check estimated persoanl payments	83	275	1.00	275.00	33222	B H T:
03/31/14	03/24/14	5 69	vivian kids return	83	275	2.50	687.50	33282	B H T:
03/31/14	03/26/14	5 69	go over the Star boys extension and numbers	83	275	0.60	165.00	33259	B H T:
04/30/14	03/31/14	5 69	get extesnion ready to go out	83	275	1.00	275.00	33727	B H T:
04/30/14	04/02/14	5 69	calls from vivina to go over owners tax numbers and Sr tax info we need	83	275	1.10	302.50	33748	B H T:
04/30/14	04/11/14	5 69	get them all the extension together and get them sent out	83	275	0.60	165.00	36667	B H T:
04/30/14	04/14/14	5 69	get bank account info for NY tacx payments	83	275	2.00	550.00	42521	B H T:
08/31/14	08/12/14	5 69	go over extension and find we need bank account for Sr return and info on the kids returns calls to Vivian to get	83	275	1.00	275.00	53132	B H T:
08/31/14	08/13/14	5 69	info and figure out what we can file and extend	83	275	2.00	550.00	53137	B H T:
			go over wrokpapers and tax return						
			go over tax return and workpapers and get returns sent out						
		83	Randall Franzen			25.00	6,787.50		
			BUSTAX Year End Tax Work			70.00	14,037.50		
02/28/14	02/01/14	5 90	DAVID KUMOR	136	110	0.50	55.00	24589	B H T:
			LOOKING OVER TRAIL						
		136	DAVID KUMOR			0.50	55.00		
02/28/14	01/30/14	5 90	ERIC WOJCIECHOWSKI	143	75	3.00	225.00	23764	B H T:
			TRIAL BALANCE DATA INPUT						
		143	ERIC WOJCIECHOWSKI			3.00	225.00		
			BUSTAX Trial Balance Data Inpu			3.50	280.00		
03/31/14	02/25/14	5 92	VINCENT BUCOLO	135	110	0.20	22.00	27670	B H T:
			answering erics questions						
03/31/14	02/25/14	5 92	VINCENT BUCOLO	135	110	0.30	33.00	27672	B H T:

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SO MIKE IS BAILING ERIC OUT AND DECIDES TO DO  
 THAT BY ERASIN AND OVERRIDING, THEN ASKING  
 QUESTIONS

135 VINCENT BUCOLO	0.50	55.00	
BUSTAX Staff Supervision	0.50	55.00	
03/31/14 02/26/14 5 97 VINCENT BUCOLO	135 110 0.70	77.00	27689 B H T:
08/31/14 08/01/14 5 97 VINCENT BUCOLO	135 125 0.80	100.00	51184 B H T:
135 VINCENT BUCOLO	1.50	177.00	
BUSTAX Math/Proof Report/Retur	1.50	177.00	
12/31/13 11/25/13 5 98 VINCENT BUCOLO	135 100 2.00	200.00	16522 B H T:
12/31/13 11/26/13 5 98 VINCENT BUCOLO	135 100 3.00	300.00	16523 B H T:
135 VINCENT BUCOLO	5.00	500.00	
BUSTAX Travel Time	5.00	500.00	
12/31/13 11/27/13 5 99 DAVID KUMOR	136 100 0.90	90.00	16536 B H T:
TAX PLANNING UNPACKING AND STUFF			
06/30/14 06/04/14 5 99 DAVID KUMOR	136 110 0.30	33.00	43098 B H T:
PREPARING 2ND ESTIMATES			
08/31/14 08/21/14 5 99 DAVID KUMOR	136 125 0.30	37.50	53166 B H T:
SETTING UP FOR E FILE			
09/30/14 09/04/14 5 99 DAVID KUMOR	136 125 0.20	25.00	54342 B H T:
ESTIMATES			
136 DAVID KUMOR	1.70	185.50	
BUSTAX Report Typing	1.70	185.50	
07/31/14 07/22/14 6 1 TIMOFEY S. KRAVETS	142 100 0.30	30.00	51101 B H T:
got ready for interim trip			
142 TIMOFEY S. KRAVETS	0.30	30.00	
INTSER Interim Visit Planning	0.30	30.00	
07/31/14 07/23/14 6 13 Bob Seibel	75 200 8.00	1,600.00	51853 B H T:
Interim Visit.			
07/31/14 07/24/14 6 13 Bob Seibel	75 200 7.00	1,400.00	51852 B H T:
Interim visit.			
75 Bob Seibel	15.00	3,000.00	
07/31/14 07/24/14 6 13 Randall Franzen	83 275 8.00	2,200.00	51644 B H T:
go to NY and do interim visit			
83 Randall Franzen	8.00	2,200.00	
INTSER Rev. Ledger & Schedules	23.00	5,200.00	

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